

Lewiston  
CITY

6-30-07  
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Lewiston City for the fiscal year ending June 30 2007 as approved and adopted by resolution or ordinance dated August 15, 2006. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

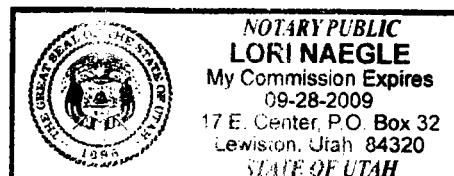
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on August 15, 2006 for all budgetary funds.

Signed: Julie Morgan  
(Budget Officer)

Subscribed and sworn to this 25<sup>th</sup> day  
of August, 2006

Lori Naegle  
(Notary Public)



**Governmental Unit**

6-30-07

Fiscal Year

6-30-06

6-30-07

## GENERAL FUND REVENUES

[illegible]

# Lewiston City

Governmental Unit

6-30-07

Fiscal Year

## GENERAL FUND REVENUES

6-30-05

6-30-06

6-30-07

Account Number	Source of Revenue	Prior Year Actual Revenue 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees			
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation	204,641	116,000	125,800
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property		17,000	2,000
3480	Cemeteries		5,000	3,000
3490	Miscellaneous Services: Mosquito Abatement			7,200
	Comm. Celebrations		28,000	24,000
	Theater		49,000	47,600
3500	<b>FINES AND FORFEITURES</b>			
3510	Fines	15603	15400	17,500
3520	Forfeitures			
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	6034	6,000	5,800
3620	Rents & Concessions		7,000	13,200
3640	Sale of Fixed Assets - Compensation for Loss			
3650	Sale of Materials & Supplies		32,000	
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			

# Lewiston City

Governmental Unit

6-30-07

Fiscal Year

6-30-05

6-30-06

6-30-07

## GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20+C176	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources Fundraiser		6,500	4,500
3880	Beg. Class "C" Road Fund Bal. to be Appropri.			
3890	Beg. General Fund Bal. to be Appropriated			15,900
	TOTAL REVENUES	724,642	879,700	820,700

# Lewiston City

Governmental Unit

6-30-07

Fiscal Year

## GENERAL FUND EXPENDITURES

6-30-05

6-30-06

6-30-07

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20__	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>			
4110	Legislative			
4111	Commission or Council		10,000	11,800
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts		16,000	14,100
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive		4,200	4,100
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies			
4141	Auditor			
4142	Clerk			
4143	Treasurer		200	14,000
4144	Recorder		28000	37,500
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	176,946	94000	119,200
4160	General Governmental Buildings		35,000	33,200
4170	Elections		2,000	1,000
4180	Planning & Zoning		26,000	30,000
4190	Education & Community Promotion			
4200	<b>PUBLIC SAFETY</b>			
4210	Police Department		25,000	24,200
4220	Fire Department	97,046	21,000	46,420
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation		3,800	5,000
4254	Flood Control			
4255	Emergency Services (Civil Defense)		16,500	
	Crossing Guard		3,300	4,000

# Lewiston City

Governmental Unit

6-30-07

Fiscal Year

## GENERAL FUND EXPENDITURES

6-30-05

6-30-06

6-30-07

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	Highways	241,428	143,000	188,000
4415	Class "C" Road Program			
4420	Sanitation	118,487	122,000	127,500
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>			
4510	Park & Park Areas	190,354	45,000	26,380
4540	Park Lighting			
4560	Recreation & Culture		30,000	28,000
4580	Libraries		46,000	36,400
4590	Cemeteries		15,000	13,500
	Theater		56,000	56,400
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest			
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to:			
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

Lewiston City

Governmental Unit

6-30-07

Fiscal Year

GENERAL FUND EXPENDITURES

6-30-05

6-30-06

6-30-07

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			
	<b>TOTAL EXPENDITURES</b>	824,261	742,000	820,700

# Lewiston City

Governmental Unit

6-30-07

Fiscal Year

6-30-05

6-30-06

6-30-07

FORM 4

## CAPITAL PROJECTS FUND

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income	5,426	4000	4000
	Other additions			
	<b>TOTAL REVENUE</b>	5,426	4000	4000
	<b>Beginning Fund Balance</b>	400,447	358,499	332,058
	<b>TOTAL AVAILABLE FOR APPROPR.</b>			
	<b>EXPENDITURES:</b>			
	Street Improve		30,441	60,000
	Drainage-Rosebud			34,000
	Salt Shed			45,000
	Public Safety	47,374		
	<b>TOTAL EXPENDITURES</b>			139,000
	<b>Ending Fund Balance</b>	358,499	332,058	197,058

## OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	<b>TOTAL REVENUE</b>			
	<b>EXPENDITURES:</b>			
	Appropriated increase in fund balance			
	<b>TOTAL EXPENDITURES</b>			



# Lewiston City

Governmental Unit

6-30-07

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Water Fund

6-30-06

6-30-07  
FORM 3

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	203,668	268,000	202,100
	Interest Earned	472	100	75
	Other:			
	TOTAL OPERATING REVENUE	204,140	268,100	202,175
	OPERATING EXPENSES:			
	Personnel Services <i>Wages &amp; benefits</i>	85605	71,000	97,720
	Contractual Services	3973	5900	8,000
	Material and Supplies	10787	18,500	22,400
	Depreciation	72575	17,000	65,000
	Other <i>Util</i>	8564	12,000	14,000
	TOTAL OPERATING EXPENSE	180,904	124,400	207,120
	OPERATING INCOME (LOSS)	23236	143,700	(4945)
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees			
	Interest Expense	16442	13,000	14,000
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	6794	130,700	(18945)

## ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

# Lewiston City

Governmental Unit

6-30-07

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Sewer Fund 6-30-06

6-30-07  
FORM 3

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	63645	74,000	75,256
	Interest Earned	135		
	Other: _____			
	TOTAL OPERATING REVENUE	63780	74000	75,256
	OPERATING EXPENSES:			
	Personnel Services	20,336	23,000	30,000
	Contractual Services	5080	35	10,000
	Material and Supplies	2,304	1200	19,200
	Depreciation	12689		10,000
	Other <u>Util</u>	1086	370	1,500
	TOTAL OPERATING EXPENSE	41,495	24605	70,700
	OPERATING INCOME (LOSS)	22285	49395	4556
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	22285	49395	4556

## ANALYSIS OF CASH REQUIREMENTS:

CASH OPERATING NEEDS:			
Net Income (Loss)			
Plus: Depreciation			
Less: Major Improvements & Capital Outlay			
Bond Principal Payments			
TOTAL CASH PROVIDED (REQUIRED)			
SOURCE OF CASH REQUIRED:			
Cash Balance at Beginning of Year			
Invest. & Other Curr. Assets Sold			
Issuance of Bonds and Other Debt			
Loans from Other Funds			
TOTAL CASH REQUIRED			